

Tallahassee Fire Protection District
Treasurer's Report on Financial Position as of August 31, 2021
for Board Meeting on September 13th, 2021

Cash In:

3001	Property Taxes Collected	\$1,583.06
3001.1	Specific Ownership Tax	2,766.05
3001.2	Misc. Adjustment Fremont County	<7.78>
3002	Donations-Unrestricted	1,082.00
3004	Interest from Bank Accounts	1.51
3011	Misc. Income	233.75
3020	Response Income In-District	806.83
3040	Deployment Income Out of District	<u>9,319.30</u>
	Total Income	\$15,784.72

Cash Out:

Total 4400	Administrative Expenses	\$7,279.11
Total 4600	Operations Expense	8,698.30
Total 4900	Deployment Expenses	<u>11,015.54</u>
	Total Expense	\$26,992.95
	Increase/(Decrease)	-\$11,208.23

Treasurer's August 2021 comments:

- The District *decreased* its cash position before reserves this month. **The QB checking account cash balance, before reserves, as of August 31, 2021 was \$172,135.11.**
- The District's QB cash checking account balance, before reserves on July 31, 2021 was **\$185,225.40.**
- Treasurer's opinion on \$100K investment in Colotrust or C-Safe: is a good idea because cash on deposit with Wells Fargo has not dropped below \$100K since February of 2020 (see analysis below), earns only .01%
- C-SAFE: requires a \$100K minimum to invest; 1.5% rate, liquid next day, no FDIC.
- Colotrust: has no minimum balance to invest; 2.5% rate, liquid next day, no FDIC. 95 Fire Districts invest with Colotrust.
- Need your questions - each will meet with the Board - likely telephonically.

	Month	End	Avg
January	1.31.20	\$ 128,948	\$ 128,327
February	2.29.20	\$ 80,508	\$ 80,922
March	3.31.20	\$ 109,687	\$ 105,313
April	4.30.20	\$ 100,613	\$ 112,847
May	5.31.20	\$ 132,558	\$ 125,240
June	6.30.20	\$ 137,628	\$ 135,128
July	7.31.20	\$ 162,173	\$ 154,580
August	8.31.20	\$ 185,232	\$ 158,611
September	9.30.20	\$ 184,975	\$ 175,539
October	10.31.20	\$ 161,116	\$ 166,312
November	11.30.20	\$ 153,513	\$ 146,657
December	12.31.20	\$ 121,824	\$ 142,721
January	1.31.21	\$ 128,948	\$ 128,327
February	2.28.21	\$ 135,456	\$ 131,482
March	3.31.21	\$ 163,829	\$ 157,114
April	4.30.21	\$ 131,905	\$ 149,821
May	5.31.21	\$ 162,665	\$ 154,738
June	6.30.21	\$ 163,557	\$ 164,036
July	7.31.21	\$ 193,648	\$ 185,760
Average		\$ 144,146	\$ 142,288

	<u>Aug 31, 21</u>	<u>Aug 31, 20</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
1001 · Checking Account - Wells Fargo	172,135.11	185,083.97	-12,948.86	-7.0%
Total Checking/Savings	<u>172,135.11</u>	<u>185,083.97</u>	<u>-12,948.86</u>	<u>-7.0%</u>
Accounts Receivable				
1005 · Receivables-Deployed Labor	9,319.30	0.00	9,319.30	100.0%
Total Accounts Receivable	<u>9,319.30</u>	<u>0.00</u>	<u>9,319.30</u>	<u>100.0%</u>
Other Current Assets				
1003 · Cash Held by Others				
1003.1 · Cash Held with County Treasurer	0.00	2,281.82	-2,281.82	-100.0%
1003.5 · Cash Held with Paypal	284.37	0.00	284.37	100.0%
Total 1003 · Cash Held by Others	<u>284.37</u>	<u>2,281.82</u>	<u>-1,997.45</u>	<u>-87.54%</u>
1100 · Property Tax Receivable	10,484.97	189,215.00	-178,730.03	-94.46%
Total Other Current Assets	<u>10,769.34</u>	<u>191,496.82</u>	<u>-180,727.48</u>	<u>-94.38%</u>
Total Current Assets	<u>192,223.75</u>	<u>376,580.79</u>	<u>-184,357.04</u>	<u>-48.96%</u>
Fixed Assets				
1201 · Asset - Medical Equip				
1213 · Acc Dep - Medical Equip	-9,786.78	-5,024.80	-4,761.98	-94.77%
1201 · Asset - Medical Equip - Other	38,303.64	27,808.64	10,495.00	37.74%
Total 1201 · Asset - Medical Equip	<u>28,516.86</u>	<u>22,783.84</u>	<u>5,733.02</u>	<u>25.16%</u>
1203 · Asset-Vehicles				
1214 · Acc Dep - Vehicles	-109,053.82	-67,333.00	-41,720.82	-61.96%
1203 · Asset-Vehicles - Other	489,107.31	489,107.31	0.00	0.0%
Total 1203 · Asset-Vehicles	<u>380,053.49</u>	<u>421,774.31</u>	<u>-41,720.82</u>	<u>-9.89%</u>
1204 · Asset-Building Improvements				
1211 · Acc Dep - Building Improvements	-32,876.79	-24,574.96	-8,301.83	-33.78%
1204 · Asset-Building Improvements - Other	62,306.21	62,306.21	0.00	0.0%
Total 1204 · Asset-Building Improvements	<u>29,429.42</u>	<u>37,731.25</u>	<u>-8,301.83</u>	<u>-22.0%</u>
1205 · Asset-Building				
1210 · Acc Dep - Building	-17,750.20	-13,312.65	-4,437.55	-33.33%
1205 · Asset-Building - Other	177,501.95	177,501.95	0.00	0.0%
Total 1205 · Asset-Building	<u>159,751.75</u>	<u>164,189.30</u>	<u>-4,437.55</u>	<u>-2.7%</u>
Total Fixed Assets	<u>597,751.52</u>	<u>646,478.70</u>	<u>-48,727.18</u>	<u>-7.54%</u>
TOTAL ASSETS	<u>789,975.27</u>	<u>1,023,059.49</u>	<u>-233,084.22</u>	<u>-22.78%</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2001 · Accounts Payable	-437.44	0.00	-437.44	-100.0%
Total Accounts Payable	<u>-437.44</u>	<u>0.00</u>	<u>-437.44</u>	<u>-100.0%</u>
Credit Cards				
2002.1 · Chase Business Visa	4,613.04	1,240.63	3,372.41	271.83%
Total Credit Cards	<u>4,613.04</u>	<u>1,240.63</u>	<u>3,372.41</u>	<u>271.83%</u>

Other Current Liabilities				
2000 · Liabilities				
2005 · Worker's Comp Payable	5,947.72	0.00	5,947.72	100.0%
2006 · State Income Tax Withheld	1,011.00	976.00	35.00	3.59%
2007 · Accrued SUTA	70.28	75.37	-5.09	-6.75%
2008 · Federal Withholding Tax Payable	1,004.00	827.00	177.00	21.4%
2009 · FICA Employee Tax Payable	961.93	774.02	187.91	24.28%
2010 · Medicare Employee Tax Payable	224.97	181.03	43.94	24.27%
2011 · FICA Accrued-Employer	961.93	774.02	187.91	24.28%
2012 · Medicare Accrued-Employer	224.97	181.03	43.94	24.27%
2013 · Garnishments	300.58	0.00	300.58	100.0%
2015 · Deployments				
2015.2 · Payroll 40%	2,196.60	0.00	2,196.60	100.0%
2015.3 · Reimbursable expenses	<u>371.36</u>	<u>0.00</u>	<u>371.36</u>	<u>100.0%</u>
Total 2015 · Deployments	<u>2,567.96</u>	<u>0.00</u>	<u>2,567.96</u>	<u>100.0%</u>
Total 2000 · Liabilities	<u>13,275.34</u>	<u>3,788.47</u>	<u>9,486.87</u>	<u>250.41%</u>
2200 · Deferred Inflows of Resources	10,484.97	189,215.00	-178,730.03	-94.46%
24001 · Payroll Liabilities	<u>31.66</u>	<u>0.00</u>	<u>31.66</u>	<u>100.0%</u>
Total Other Current Liabilities	<u>23,791.97</u>	<u>193,003.47</u>	<u>-169,211.50</u>	<u>-87.67%</u>
Total Current Liabilities	<u>27,967.57</u>	<u>194,244.10</u>	<u>-166,276.53</u>	<u>-85.6%</u>
Total Liabilities	<u>27,967.57</u>	<u>194,244.10</u>	<u>-166,276.53</u>	<u>-85.6%</u>
Equity				
Reorganization Transfers	343,233.26	343,233.26	0.00	0.0%
30000 · Opening Balance Equity	115,728.49	115,728.49	0.00	0.0%
3130 · Perm. Restricted Net Assets				
3130.1 · TABOR	<u>12,887.00</u>	<u>0.00</u>	<u>12,887.00</u>	<u>100.0%</u>
Total 3130 · Perm. Restricted Net Assets	<u>12,887.00</u>	<u>0.00</u>	<u>12,887.00</u>	<u>100.0%</u>
3200 · Unrestricted Net Assets	236,995.37	274,694.45	-37,699.08	-13.72%
Net Income	<u>53,163.58</u>	<u>95,159.19</u>	<u>-41,995.61</u>	<u>-44.13%</u>
Total Equity	<u>762,007.70</u>	<u>828,815.39</u>	<u>-66,807.69</u>	<u>-8.06%</u>
TOTAL LIABILITIES & EQUITY	<u><u>789,975.27</u></u>	<u><u>1,023,059.49</u></u>	<u><u>-233,084.22</u></u>	<u><u>-22.78%</u></u>

	<u>Aug 21</u>	<u>Budget</u>
Ordinary Income/Expense		
Income		
3000 · Total Budgeted Operating Income		
3001 · Property Taxes Collected		
3001.1 · Specific Ownership Tax	2,766.05	885.82
3001.2 · Misc from Fremont Cty report	-7.78	-73.28
3001 · Property Taxes Collected - Other	<u>1,583.06</u>	<u>2,442.73</u>
Total 3001 · Property Taxes Collected	4,341.33	3,255.27
3002 · Donations-Unrestricted	1,082.00	875.00
3004 · Interest from Bank Accounts	1.51	
3011 · Misc Income		
3009 · Address Signs	210.00	
3011.2 · TFPD Branded Items	<u>23.75</u>	
Total 3011 · Misc Income	233.75	
3020 · Response Income In-District	806.83	
3050 · Grants		
3051 · Grants - Saint Thomas	0.00	
3050 · Grants - Other	<u>0.00</u>	416.67
Total 3050 · Grants	<u>0.00</u>	416.67
Total 3000 · Total Budgeted Operating Income	6,465.42	4,546.94
3040 · Deployment Income Out of Dist.	<u>9,319.30</u>	
Total Income	<u>15,784.72</u>	<u>4,546.94</u>
Gross Profit	15,784.72	4,546.94
Expense		
4400 · Administrative Expenses		
4410 · Salaries, Taxes & Benefits		
4001 · Payroll Admin Fire Chief	2,000.00	2,000.00
4011 · Employer's Payroll Taxes	<u>1,216.73</u>	244.80
Total 4410 · Salaries, Taxes & Benefits	3,216.73	2,244.80
4450 · Operating Expenses		
4020 · Advertising	0.00	8.33
4021 · Meetings		
4021.2 · Open House	630.48	
4021 · Meetings - Other	<u>165.23</u>	0.00
Total 4021 · Meetings	795.71	0.00
4022 · Bank Charges		
4022.2 · Fees - Paypal	<u>0.00</u>	
Total 4022 · Bank Charges	0.00	
4023 · Board Expenses	0.00	41.67
4027 · Filing Fees	0.00	25.00
4028 · General Supplies		
4028.1 · address supplies	262.90	
4028.2 · TFPD Branded Items	165.62	
4028 · General Supplies - Other	<u>0.00</u>	41.67

Total 4028 · General Supplies	428.52	41.67
4029 · Internet	58.00	58.00
4030 · Liability Insurance	0.00	0.00
4031 · Meals & Refreshments	0.00	8.33
4032 · Miscellaneous	430.29	20.83
4034 · Office Supplies	80.11	41.67
4035 · Dues & Subscriptions	0.00	125.00
4036 · Software and Software Upgrades	0.00	83.33
4037 · Payrol Fees QuickBooks	0.00	15.00
4038 · Postage	245.00	66.67
4039 · Printing		
4039.1 · Newsletter/Flyer	0.00	
4039 · Printing - Other	0.00	41.67
Total 4039 · Printing	0.00	41.67
4040 · Professional Services		
4040.1 · Accounting	215.00	233.33
4040.2 · Accounting - Audits	0.00	0.00
4040.3 · Legal		
4040.31 · Legal - Collins Cockrel & Cole	1,239.50	0.00
4040.32 · Legal - Policy Manuals	0.00	0.00
Total 4040.3 · Legal	1,239.50	0.00
4040 · Professional Services - Other	0.00	
Total 4040 · Professional Services	1,454.50	233.33
4041 · Travel	0.00	41.67
4042 · Website Domain Costs	0.00	0.00
4043 · Community Services		
4043.2 · Emergency Medical Info Program	0.00	
4043 · Community Services - Other	83.90	0.00
Total 4043 · Community Services	83.90	0.00
4044 · District Communications	400.49	
4049 · Uncollected Reimbursable	85.86	
Total 4450 · Operating Expenses	4,062.38	852.17
Total 4400 · Administrative Expenses	7,279.11	3,096.97
4600 · Operations Expenses		
4601 · Unassigned Period Expense	0.00	
4610 · Personnel		
4612 · Payroll, Taxes & Benefits		
4050 · Operation Salaries	44.65	
4052 · Shift Coverage	2,150.16	2,737.50
4060 · Benefits		
4061 · Worker's Comp Insurance	528.00	136.60
4062 · Employer's Payroll Taxes	0.00	225.84
4066 · Performance Awards	0.00	0.00
Total 4060 · Benefits	528.00	362.44
Total 4612 · Payroll, Taxes & Benefits	2,722.81	3,099.94

4615 · Training & Recruitment		
4140 · Training & Recruitment		
4143 · Medical	15.00	
4140 · Training & Recruitment - Other	<u>16.15</u>	
Total 4140 · Training & Recruitment	31.15	
4145 · Rescue Training	0.00	
4615 · Training & Recruitment - Other	<u>0.00</u>	<u>833.33</u>
Total 4615 · Training & Recruitment	<u>31.15</u>	<u>833.33</u>
Total 4610 · Personnel	2,753.96	3,933.27
4630 · Fire Operations		
4090 · Firefighting Supplies		
4093 · Communications Equipment		
4093.2 · Mobile Radio	0.00	
4093 · Communications Equipment - Other	<u>0.00</u>	<u>125.00</u>
Total 4093 · Communications Equipment	0.00	125.00
4095 · Expendables	181.89	
4096 · Fuel In-District	24.34	783.33
4099 · PPE Structure		
4405.1 · Wildland	0.00	
4405.2 · Structure	0.00	
4099 · PPE Structure - Other	<u>0.00</u>	
Total 4099 · PPE Structure	0.00	
4100 · PPE Wildland	307.34	
4101 · Uniforms	0.00	
4105 · Traffic Supplies	0.00	
4106 · Rescue Supplies	1,530.59	
4107 · Haz Mat Supplies	0.00	
4090 · Firefighting Supplies - Other	<u>84.35</u>	<u>2,083.33</u>
Total 4090 · Firefighting Supplies	<u>2,128.51</u>	<u>2,991.66</u>
Total 4630 · Fire Operations	2,128.51	2,991.66
4640 · EMS Operations		
4110 · EMS Supplies		
4111 · Expendable Medical Supplies	112.73	
4112 · Non-Expendable Medical Supplies	0.00	
4110 · EMS Supplies - Other	<u>0.00</u>	<u>625.00</u>
Total 4110 · EMS Supplies	<u>112.73</u>	<u>625.00</u>
Total 4640 · EMS Operations	112.73	625.00
4650 · Equipment Expenses		
4651 · Equipment Maintenance & Repairs		
4053 · Fleet Maintenance	320.00	
4123 · Apparatus		
4123.11 · E41	0.00	
4123.12 · E46	0.00	
4123.14 · E56	0.00	
4123.15 · R1	0.00	

4123.17 · T13	0.00	
4123.21 · E14	0.00	
4123.22 · S2	0.00	
4123.23 · R2	0.00	
4123.24 · E23/332	1,197.84	
4123.3 · C1	366.31	
4123.6 · E16	0.00	
4123.8 · E26	0.00	
4123.9 · E31	0.00	
4123 · Apparatus - Other	<u>91.85</u>	
Total 4123 · Apparatus	1,656.00	
4651 · Equipment Maintenance & Repairs - Other	<u>0.00</u>	<u>1,250.00</u>
Total 4651 · Equipment Maintenance & Repairs	1,976.00	1,250.00
4657 · Equipment Leases		
4118 · Lease Payments	<u>0.00</u>	<u>0.00</u>
Total 4657 · Equipment Leases	<u>0.00</u>	<u>0.00</u>
Total 4650 · Equipment Expenses	1,976.00	1,250.00
4660 · Building Expenses		
4130 · Building Repairs & Maintenance		
4131 · Station 1 - Main Station		
4131.2 · Brush Removal	0.00	
4131.3 · Cleaning Supplies	67.00	
4131 · Station 1 - Main Station - Other	<u>0.00</u>	
Total 4131 · Station 1 - Main Station	67.00	
4133 · Station 3 - King Meadows		
4133.1 · Snow Removal	0.00	
4133 · Station 3 - King Meadows - Other	<u>0.00</u>	
Total 4133 · Station 3 - King Meadows	0.00	
4130 · Building Repairs & Maintenance - Other	<u>45.31</u>	<u>625.00</u>
Total 4130 · Building Repairs & Maintenance	<u>112.31</u>	<u>625.00</u>
Total 4660 · Building Expenses	112.31	625.00
4665 · Utilities		
4150 · Utilities Expense		
4150.1 · Propane	0.00	415.00
4150.2 · Electric	158.93	157.25
4150.3 · Trash	30.50	30.50
4151 · Main Station		
4151.1 · Propane	<u>0.00</u>	
Total 4151 · Main Station	0.00	
4153 · King Meadow		
4153.1 · Propane	<u>231.38</u>	
Total 4153 · King Meadow	231.38	
4154 · Autumn Creek		
4154.1 · Propane	<u>695.72</u>	
Total 4154 · Autumn Creek	695.72	

Total 4150 · Utilities Expense	1,116.53	602.75
Total 4665 · Utilities	1,116.53	602.75
4670 · General Expenses		
4160 · Other Expenses	0.00	
4161 · Communications		
4161.1 · 275-3058 Century Link	36.00	31.67
4161.2 · Onebox	22.88	25.00
4161.3 · Call Em All	0.00	12.50
4161.5 · Active 911	0.00	29.17
Total 4161 · Communications	58.88	98.34
4162 · Contingency Funds	0.00	1,666.66
4163 · Dues/Subscriptions		
4163.11 · CSFC Dues	0.00	
4163.3 · Dues IAFC	240.00	
4163 · Dues/Subscriptions - Other	0.00	62.50
Total 4163 · Dues/Subscriptions	240.00	62.50
4164 · Software & Software Upgrades	0.00	25.00
4165 · Dispatch	0.00	0.00
4169 · Misc Printing		
4169.4 · Logo Work	0.00	
4169.5 · Business Cards	0.00	
4169 · Misc Printing - Other	0.00	83.33
Total 4169 · Misc Printing	0.00	83.33
4180 · Community Outreach	199.38	
Total 4670 · General Expenses	498.26	1,935.83
Total 4600 · Operations Expenses	8,698.30	11,963.51
4900 · Deployments Expense		
4910 · Deployments - Pay, Bene, Taxes		
4051 · Deployments	11,015.54	
4910 · Deployments - Pay, Bene, Taxes - Other	0.00	
Total 4910 · Deployments - Pay, Bene, Taxes	11,015.54	
4930 · Reimbursable Expenses		
4070 · Deployment Expenses Reimbursed	0.00	
Total 4930 · Reimbursable Expenses	0.00	
Total 4900 · Deployments Expense	11,015.54	
4990 · GASB Reconciling		
66900 · Reconciliation Discrepancies	0.00	
Total 4990 · GASB Reconciling	0.00	
69800 · Uncategorized Expenses	0.00	
Total Expense	26,992.95	15,060.48
Net Ordinary Income	-11,208.23	-10,513.54
Net Income	-11,208.23	-10,513.54